FOR OHF USE

LL1

2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0020255

Facility Name: Piatt County Nursing Home

Address: 1111 N State St, PO Box 410 (Number) Monticello (City) 61856 (Zip Code)

County: Piatt

Telephone Number: 217-762-2506 **Fax #** 217-762-6325

IDPA ID Number: 37-6001816001

Date of Initial License for Current Owners: 12/01/1973

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY	X	GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership	X	County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Emily Cheek **Telephone Number:** 217-762-6305

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 12/01/04 to 11/30/05 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) 2/28/06 (Date)
(Type or Print Name) Karla Bradley
(Title) Executive Director

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	100	Skilled (SNF)	100	36,500	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	100	TOTALS	100	36,500	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	529	404		933	8
9	SNF/PED					9
10	ICF	19,869	14,559		34,428	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	20,398	14,963		35,361	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 97.00%

D. How many bed-hold days during this year were paid by the Department?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
Senior Citizen Meals, Meals to patients at Kirby Hospital, Piatt County Jail Meals

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [X] NO [ ]

I. On what date did you start providing long term care at this location?
Date started 12/01/1973

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [X]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [X] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [ ]

Tax Year: N/A Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Piatt County Nursing Home # 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	358,931	30,876	11,371	401,178	1,653	402,831	(133,836)	268,995			1
2	Food Purchase		244,940		244,940		244,940	(51,237)	193,703			2
3	Housekeeping	98,727	16,558		115,285	7	115,292		115,292			3
4	Laundry	31,270	11,444	89,886	132,600		132,600		132,600			4
5	Heat and Other Utilities			110,709	110,709		110,709		110,709			5
6	Maintenance	132,494	10,159	30,191	172,844	718	173,562		173,562			6
7	Other (specify):* **Materials Mgmt**	8,676	387	795	9,858		9,858	(467)	9,391			7
8	**TOTAL General Services**	630,098	314,364	242,952	1,187,414	2,378	1,189,792	(185,540)	1,004,252			8
	B. Health Care and Programs											
9	Medical Director			1,200	1,200		1,200		1,200			9
10	Nursing and Medical Records	1,800,634	206,387	436,190	2,443,211	9,787	2,452,998		2,452,998			10
10a	Therapy		6	69,634	69,640		69,640		69,640			10a
11	Activities	112,328	2,568	1,377	116,273	388	116,661	(825)	115,836			11
12	Social Services	37,498	738	2,002	40,238	1,184	41,422		41,422			12
13	CNA Training	11,042	42	1,614	12,698		12,698		12,698			13
14	Program Transportation			747	747	(56)	691		691			14
15	Other (specify):* **Volunteers**	15,840	501	157	16,498	2	16,500	(298)	16,202			15
16	**TOTAL Health Care and Programs**	1,977,342	210,242	512,921	2,700,505	11,305	2,711,810	(1,123)	2,710,687			16
	C. General Administration											
17	Administrative	59,611			59,611		59,611		59,611			17
18	Directors Fees							5,449	5,449			18
19	Professional Services			24,833	24,833		24,833		24,833			19
20	Dues, Fees, Subscriptions & Promotions			14,878	14,878		14,878	(896)	13,982			20
21	Clerical & General Office Expenses	148,709	10,843	38,961	198,513	(13,974)	184,539	(24,829)	159,710			21
22	Employee Benefits & Payroll Taxes			768,339	767,439		767,439		767,439			22
23	Inservice Training & Education											23
24	Travel and Seminar			2,498	2,498		2,498		2,498			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			14,311	14,311		14,311		14,311			26
27	Other (specify):*											27
28	**TOTAL General Administration**	208,320	10,843	863,820	1,082,083	(13,974)	1,068,109	(20,276)	1,047,833			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,815,760	535,449	1,619,693	4,970,002	(291)	4,969,711	(206,939)	4,762,772			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Piatt County Nursing Home #0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-	Reclassified	Adjust-	Adjusted	FOR OHF USE ONLY		
	Capital Expense	Salary/Wage	Supplies	Other	Total	ification	Total	ments	Total			
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			120,416	120,416		120,416		120,416			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							(2,503)	(2,503)			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			3,480	3,480		3,480		3,480			34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			123,896	123,896		123,896	(2,503)	121,393			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation					56	56		56			38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			1,271,220	1,271,220		1,271,220	(1,216,470)	54,750			42
43	Other (specify):*	54,338	3,962	25,620	83,920	235	84,155	(83,880)	275			43
44	TOTAL Special Cost Centers	54,338	3,962	1,296,840	1,355,140	291	1,355,431	(1,300,350)	55,081			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,870,098	539,411	3,040,429	6,449,038		6,449,038	(1,509,792)	4,939,246			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients	(825)	2,11		2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(181,420)	1,2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients	(8)	7		7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(2,503)	32		10
11	Discounts, Allowances, Rebates & Refunds	(459)	7		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(896)	20		17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(1,323,880)	5,21,43,42		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (1,509,991)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	6,055	Cty Emp	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 6,055		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (1,503,936)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.	X		$ 56	14	38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$ 56		47

Piatt County Nursing Home

ID# 0020255

Report Period Beginning: 12/01/04

Ending: 11/30/05

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Diet Supplies Kirby	$ (3,653)	1	1
2	Volunteer Courtesy Cart	(298)	15	2
3	Operating Income - Foundation Reimbursement	(25,395)	21	3
4	Jury Duty Recovery	(40)	21	4
5	PCSS, FIA, Baer	(83,880)	43	5
6	IGT	(1,216,470)	42	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(1,329,736)		49

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Piatt County Nursing Home **#** 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	(133,836)	0	0	0	0	0	0	0	0	0	0	(133,836)	1
2	Food Purchase	(51,237)	0	0	0	0	0	0	0	0	0	0	(51,237)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	(467)	0	0	0	0	0	0	0	0	0	0	(467)	7
8	**TOTAL General Services**	(185,540)	0	0	0	0	0	0	0	0	0	0	(185,540)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(298)	0	0	0	0	0	0	0	0	0	0	(298)	15
16	**TOTAL Health Care and Programs**	(298)	0	0	0	0	0	0	0	0	0	0	(298)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	5,449	0	0	0	0	0	0	0	0	0	5,449	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(896)	0	0	0	0	0	0	0	0	0	0	(896)	20
21	Clerical & General Office Expenses	(25,435)	606	0	0	0	0	0	0	0	0	0	(24,829)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(26,331)	6,055	0	0	0	0	0	0	0	0	0	(20,276)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(212,169)	6,055	0	0	0	0	0	0	0	0	0	(206,114)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Piatt County Nursing Home # 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,503)	0	0	0	0	0	0	0	0	0	0	(2,503)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(2,503)	0	0	0	0	0	0	0	0	0	0	(2,503)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	(1,216,470)	0	0	0	0	0	0	0	0	0	0	(1,216,470)	42
43	Other (specify):*	(83,880)	0	0	0	0	0	0	0	0	0	0	(83,880)	43
44	**TOTAL Special Cost Centers**	(1,300,350)	0	0	0	0	0	0	0	0	0	0	(1,300,350)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(1,515,022)	6,055	0	0	0	0	0	0	0	0	0	(1,508,967)	45

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	18	Nursing Home Committee	$		100.00%	$ 5,449	$ 5,449	1
2	V	21	IMRF/FICA		County Clerks Office	100.00%	287	287	2
3	V		Health Insurance Reports						3
4	V		Federal Income Tax						4
5	V		Unemployment Comp Report						5
6	V	21	Reconciling Bank Statements		County Treasurer	100.00%	319	319	6
7	V		Reconciling Check A/P, P/R						7
8	V		Check Signing; Funded Depre						8
9	V								9
10	V								10
11	V								11
12	V	22	IMRF/FICA	397,322		100.00%	397,322		12
13	V	22	UnempComp & Health Insurance	298,563		100.00%	298,563		13
14	Total			$ 695,885			$ 701,940	$ * 6,055	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		N/A				$	$		$	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	N/A						$	$			$	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$	$			$	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$	$			$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Piatt County Nursing Home **#** 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ N/A	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$	2
3. Under or (over) accrual (line 2 minus line 1).		$ #VALUE!	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ #VALUE!	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2000		8
	2001		9
	2002		10
	2003		11
	2004		12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1600.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Piatt County Nursing Home COUNTY Piatt

FACILITY IDPH LICENSE NUMBER 0020255

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not b entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.			$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2005

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 37,120 B. General Construction Type: Exterior Brick Frame Comb w/Sprinkler Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility Cost	182,592	1973	$ 35,000	1
2					2
3	TOTALS	182,592		$ 35,000	3

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	60		1973	1970	$ 800,000	$	30	$	$	$ 800,000	4
5	36		1975	1974	525,102	1,462	30	1,462		525,053	5
6	4		1989	1989	863,408	28,780	30	28,780		474,872	6
7	Bldg Proj		1993	1992	244,299	8,144	30	8,144		101,796	7
8											8
	Improvement Type**										
9	Building Improvement			1976	7,130		20			7,130	9
10	Building Improvement			1977	8,236		20			8,236	10
11	Building Improvement			1978	541		20			541	11
12	Building Improvement			1979	4,254		20			4,254	12
13	Building Improvement			1980	170,832		20			170,832	13
14	Building Improvement			1981	6,276		20			6,276	14
15	Building Improvement			1982	6,960		20			6,960	15
16	Building Improvement			1983	56,871		20			56,871	16
17	Building Improvement			1984	1,490		20			1,490	17
18	Building Improvement			1984	1,831		10			1,831	18
19	Building Improvement			1984	7,260		20			7,260	19
20	Building Improvement			1985	962		5			962	20
21	Building Improvement			1985	18,315	454	20	454		18,315	21
22	Building Improvement			1986	6,415		10			6,415	22
23	Building Improvement			1986	5,472	274	20	274		5,340	23
24	Building Improvement			1987	7,987		5			7,987	24
25	Building Improvement			1987	3,597		10			3,597	25
26	Building Improvement			1987	1,000		15			1,000	26
27	Building Improvement			1987	1,509	75	20	75		1,391	27
28	Building Improvement			1988	5,395		5			5,395	28
29	Building Improvement			1988	22,150		15			22,150	29
30	Building Improvement			1988	22,737	1,137	20	1,137		19,896	30
31	Building Improvement			1989	72,494		15			72,494	31
32	Building Improvement			1989	18,169		5			18,169	32
33	Building Improvement			1990	13,836	464	15	464		13,836	33
34	Building Improvement			1991	1,120		5			1,120	34
35	Building Improvement			1991	2,890		10			2,890	35
36	Building Improvement			1991	44,194	2,946	15	2,946		42,719	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Building Improvement	1992	$ 5,532	$	10	$	$	$ 5,532	37
38	Building Improvement	1993	21,036		10			21,036	38
39	Building Improvement	1994	5,888		10			5,888	39
40	Building Improvement	1995	8,381	420	10	420		8,381	40
41	Bldg Imp: Remodel Admin Office; Remodel ARD; Crash Carts	1996	7,582	758	10	758		7,202	41
42	Bldg Imp: New Pipes & Roof	1997	227,748	11,388	20	11,388		96,793	42
43	Bldg Imp: New Water Heater	1998	5,377	358	15	358		2,688	43
44	Bldg Imp: Paint Rooms & Halls; Water Heater Install	1998	4,046	202	20	202		1,517	44
45	Bldg Imp: Security System & Heat Pumps	1999	17,009		5			17,009	45
46	Bldg Imp: Kitchen Remodel & Halcyon Roof & Remodel	1999	85,221	4,261	20	4,261		27,697	46
47	Bldg Imp: Telephone System & Wiring; Handicap Door; Carrier U	2000	13,585	1,359	10	1,359		8,150	47
48	Bldg Imp: Patient Overbed Lights; Dining Room Remode	2000	23,373	1,558	10	1,558		9,349	48
49	Bldg Imp: Resident Room & Common Area Remodelin	2001	46,868	4,687	10	4,687		23,435	49
50	Bldg Imp: Carrier Units	2001	3,080	205	15	205		1,027	50
51	Bldg Imp: Garage Roof & Feasibility Study	2002	4,588	459	10	459		1,606	51
52	Bldg Imp: Overbed Lights, Closet Doors, Convectors	2002	21,597	1,440	15	1,440		5,040	52
53	Bldg Imp: Tile Work in Shower Rooms	2002	2,267	113	20	113		397	53
54	Bldg Imp: Sprinkler Work	2003	9,840	394	8	394		984	54
55	Bldg Imp: ARD Kitchen, Beauty Shop, Admin Roof, Entry Door &	2004	13,838	1,384	10	1,384		2,076	55
56	Bldg Imp: ARD Awning & Convectors	2004	5,108	341	15	341		511	56
57	Bldg Imp: Shower Repair	2004	985	49	20	49		74	57
58	Bldg Imp: GASB 34 Adj	2004	(16,278)					(16,278)	58
59	Bldg Imp: Air Conditioner 1st & 2nd Stage Compressors	2005	12,416	414	15	414		414	59
60	Bldg Imp: Activity Office Remodel, Motor for Boiler Pump	2005	676	34	10	34		34	60
61	Gorund Improvements	1976	954		10			954	61
62	Grounds Improvements	1977	2,298		10			2,298	62
63	Grounds Improvements	1978	1,729		10			1,729	63
64	Grounds Improvements	1979	6,235		10			6,235	64
65	Grounds Improvements	1980	3,031		10			3,031	65
66	Grounds Improvements	1981	2,803		10			2,803	66
67	Grounds Improvements	1982	1,196		12			1,196	67
68	Grounds Improvements	1983	1,212		10			1,212	68
69	Grounds Improvements	1984	7,796		10			7,796	69
70	TOTAL (lines 4 thru 69)		$ 3,509,749	$ 73,560		$ 73,560	$	$ 2,674,894	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 3,509,749	$ 73,560		$ 73,560	$	$ 2,674,894	1
2	Grounds Improvements	1986	1,077		3			1,077	2
3	Grounds Improvements	1987	6,713		10			6,713	3
4	Grounds Improvements	1987	1,118		10			1,118	4
5	Grounds Improvements	1989	11,701		10			11,701	5
6	Grounds Improvements	1990	2,682		10			2,682	6
7	Grounds Improvements	1992	51,409		10			51,409	7
8	Grounds Improvements	1993	4,988		10			4,988	8
9	Grounds Imp: New Signs front/rear, restripe lot	1996	9,884	988	10	988		9,389	9
10	Grounds Imp: Tree Removal & Excavation	1998	8,691						10
11	Grounds Imp: ARD Awning, Truck Turnaround, Sidewalk Rai	1998	6,461	646	10	646		4,845	11
12	Grounds Imp: Tile Repair	1999	765	77	10	77		498	12
13	Grounds Imp: Concrete Patio	2000	2,107	211	10	211		1,264	13
14	Grounds Imp: Lanscaping	2001	1,850	370	5	370		1,850	14
15	Grounds Imp: Surfacing, Striping & Patching of Parking Lot	2003	14,884	1,861	8	1,861		4,652	15
16	Grounds Imp: GASB 34 Adj	2004	(363)					(363)	16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,633,716	$ 77,713		$ 77,713	$	$ 2,776,717	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 414,320	$ 35,863	$ 35,863	$		$ 222,818	71
72	Current Year Purchases	23,710	1,713	1,713			1,713	72
73	Fully Depreciated Assets	448,733	4,777	4,777			448,733	73
74								74
75	TOTALS	$ 886,763	$ 42,353	$ 42,353	$		$ 673,264	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Van-Transportation	Dodge 1987	1987	$ 22,745	$	$	$	5	$ 22,745	76
77	Wheelchair Lift	Braun L400 1996	1996	3,495	350	350		10	3,325	77
78										78
79										79
80	TOTALS			$ 26,240	$ 350	$ 350	$		$ 26,070	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 4,581,719	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 120,416	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 120,416	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,476,051	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$ N/A	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	1975	Storage Rent		$ 3,480	N/A	N/A	3
4	Additions							4
5								5
6								6
7	TOTAL				$ 3,480 **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ X NO

16. Rental Amount for movable equipment: $ Description:
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [X]
- HOURS PER CNA 80

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [X]
- HOURS PER CNA 40

B. EXPENSES

ALLOCATION OF COSTS (d)

		1 Facility Drop-outs	2 Facility Completed	3 Contract	4 Total
1	Community College Tuition	$ 30	$ 150	$	$ 180
2	Books and Supplies	29	84		113
3	Classroom Wages (a)	843	6,834		7,677
4	Clinical Wages (b)		3,366		3,366
5	In-House Trainer Wages (c)				
6	Transportation	263	850		1,113
7	Contractual Payments				
8	CNA Competency Tests		250		250
9	TOTALS	$ 1,165	$ 11,534	$	$ 12,699
10	SUM OF line 9, col. 1 and 2 (e)	$ 12,699			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	5
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	1
2. From other facilities (f)	
TOTAL TRAINED	6

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a, 3	hrs	$	1,574	$ 30,230	$	1,574	$ 30,230	1
2	Licensed Speech and Language Development Therapist	10a, 3	hrs		229	7,063		229	7,063	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a, 3	hrs		2,207	32,342		2,207	32,342	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	10, 2	# of prescrpts				27,297		27,297	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	4,010	$ 69,635	$ 27,297	4,010	$ 96,932	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Piatt County Nursing Home **#** 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 11/30/05 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 312,854	$ 528,513	1
2	Cash-Patient Deposits		5,227	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	272,147	614,442	3
4	Supply Inventory (priced at LCM)	37,197	37,197	4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	337	337	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 622,535	$ 1,185,716	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	35,000	35,000	13
14	Buildings, at Historical Cost	3,665,895	3,665,895	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	913,003	913,003	16
17	Accumulated Depreciation (book methods)	(3,476,046)	(3,476,046)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,137,852	$ 1,137,852	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,760,387	$ 2,323,568	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 307,109	$ 307,109	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	94,877	94,877	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Employee Benefits	270,087	270,087	36
37			5,227	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 672,073	$ 677,300	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 672,073	$ 677,300	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,088,314	$ 1,646,268	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,760,387	$ 2,323,568	48

***(See instructions.)**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,125,941	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,125,941	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(37,627)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (37,627)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,088,314	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 5,462,018	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 5,462,018	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients	825	5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 825	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	1,258	11
12	Gift and Coffee Shop	393	12
13	Barber and Beauty Care	2,503	13
14	Non-Patient Meals	118,906	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients	3,661	18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 126,721	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,091	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,091	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See attached Schedule	883,395	28
28a	Interfund Transfers	(63,639)	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 819,756	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 6,411,411	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,187,414	31
32	Health Care	2,700,505	32
33	General Administration	1,082,083	33
	B. Capital Expense		
34	Ownership	123,896	34
	C. Ancillary Expense		
35	Special Cost Centers	1,355,140	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 6,449,038	40
41	**Income before Income Taxes (line 30 minus line 40)****	(37,627)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (37,627)	43

*** This must agree with page 4, line 45, column 4.**

**** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

***** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,404	1,768	$ 44,766	$ 25.32	1
2	Assistant Director of Nursing	1,549	1,925	42,124	21.88	2
3	Registered Nurses	15,660	17,416	385,102	22.11	3
4	Licensed Practical Nurses	10,585	12,947	233,080	18.00	4
5	CNAs & Orderlies	84,163	91,675	1,056,938	11.53	5
6	CNA Trainees		1,238	11,042	8.92	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	300	300	4,406	14.69	9
10	Activity Assistants	9,245	10,416	107,922	10.36	10
11	Social Service Workers	2,583	3,045	37,487	12.31	11
12	Dietician					12
13	Food Service Supervisor	1,889	2,213	41,600	18.80	13
14	Head Cook					14
15	Cook Helpers/Assistants	31,326	34,509	317,331	9.20	15
16	Dishwashers					16
17	Maintenance Workers	9,484	11,055	141,170	12.77	17
18	Housekeepers	9,741	11,022	98,727	8.96	18
19	Laundry	3,159	3,178	31,269	9.84	19
20	Administrator	1,866	2,143	59,611	27.82	20
21	Assistant Administrator					21
22	Other Administrative	8,289	9,748	148,708	15.26	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)	546	546	13,721	25.13	32
33	Other(specify) Nsg Sec/Vol/PCSS/	7,582	9,025	95,093	10.54	33
34	TOTAL (lines 1 - 33)	199,371	224,169	$ 2,870,097 *	$ 12.80	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director				36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	3,230	$ 163,927		50
51	Licensed Practical Nurses	4,484	141,788		51
52	Certified Nurse Assistants/Aides	5,336	96,801		52
53	TOTAL (lines 50 - 52)	13,050	$ 402,515		53

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Karla Bradley	Executive Director	0	$ 59,611
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 59,611

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
May, Cocagne, King	Audit	$ 10,000
Farnsworth	Architect	14,481
Charles Butzow	Architect	352
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 24,833

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 60,000
Unemployment Compensation Insurance	21,615
FICA Taxes	212,691
Employee Health Insurance	276,948
Employee Meals	5,369
Illinois Municipal Retirement Fund (IMRF)*	184,631
Employee Awards Program & Assist Program	3,764
Medical Expense - Physicals	2,421
TOTAL (agree to Schedule V, line 22, col.8)	$ 767,439

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,095
Advertising: Employee Recruitment	5,594
Health Care Worker Background Check	
(Indicate # of checks performed 33)	812
LSN	4,853
CNHA of Illinois	970
Il Rural Health	50
ASA	135
Employers Association	448
Subscriptions	25
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 13,982

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	944
Seminar Expense	1,554
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,498

**See instructions.

Facility Name & ID Number Piatt County Nursing Home # 0020255 Report Period Beginning: 12/01/04 Ending: 11/30/05

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Piatt County Nursing Home # 0020255 **Report Period Beginning:** 12/01/04 **Ending:** 11/30/05

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **INHAA $175, LSN $4710, ASA $135, CNHA $1000**

(3) Did the nursing home make political contributions or payments to a politica action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **8 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **33,450** Line **No**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **54,750**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **Yes** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **15,203**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **May, Cocagne, & King, P.C.** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **No** If no, please explain. **Incomplete - will forward when compl**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Cost Report Schedule V	Nursing	Social Services	Activities	Volunteers	Dietary	Maintenance	Housekeeping	Admin	Nursing Transport	Faith In Action	Employee Benefits	Medical Transport	Plant Operation
Transportation Medical Purposes Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(56.00)	0.00	0.00	56.00	0.00
Admin - Clerical Allocation	5860.00	0.00	183.00	0.00	610.00	0.00	0.00	(6653.00)	0.00	0.00	0.00	0.00	0.00
Telephone Expense	2732.00	765.00	0.00	0.00	765.00	654.00	0.00	(4916.00)	0.00	0.00	0.00	0.00	0.00
Copier Expense	1195.00	419.00	205.00	2.00	278.00	64.00	7.00	(2405.00)	0.00	235.00	0.00	0.00	0.00
	9787.00	1184.00	388.00	2.00	1653.00	718.00	7.00	(13974.00)	(56.00)	235.00	0.00	56.00	0.00
Line #	10	12	11	15	1	6	3	21	14	43	22	38	6

PCNH 2005
Cost Center Expenses
Supporting Schedules

Schedule V, Line 7 General Services

Materials Management	
Salaries	8676
Other Expenses	795
Other Supplies	387
	9858

Scehdule V, Line 15 Health Care Programs

Volunteer Program Coordinator	
Salaries & Wages	15840
Courtesy Cart Supplies	298
Other supplies	203
Staff Development	117
Service On Demand	38
Travel	2
	16498

Schedule V, Line 43 - Special Cost Centers

Piatt County Services for Seniors	
Salaries & Wages	34635
Telephone Expense	1793
Postage Expense	424
Copier Expense	327
Supplies	1070
Secretarial Expense	2400
Rental Expense	1800
Insurance Expense	272
Equipment	4776
Travel	3377
Pamphlets	309
Total	51183

Piatt County Nursing Home serves as the Grant Sponsor for this agency which is chiefly supported by an Area Agency Grant. All expenses for this agency have been eliminated on Schedule V, Line 43.

Faith In Action	
Salaries & Wages	19703
Telephone	1000
Postage	1299
Copier Expense	106
Supplies	622
Marketing Expense	238
Volunteer Recognition & Training	357
Insurance Expense	811
Staff Development	82
Rent	720
Travel	652
Equipment & Equipment Repair	1802
Fundraising	700
Marketing Expense	348
	28440

Piatt County Nursing Home serves as the Grant Sponsor for this agency which is chiefly supported by miscellaneous grants & donations. All expenses for this agency have been eliminated on Schedule V, Line 43.

Baer Property	
Service on Demand	199
Property Taxes	3159
Insurance	742
Repairs	187
	4287

This property expense is incurred on Piatt County Nursing Home Foundation property. All expenses have been eliminated from Schedule V, Line 43.

Intergovernmental Transfers 1216470

Piatt County Nursing Home is a participant in Illinois Funds. This amount has been eliminated on Schedule V, Line 42.

PCNH
Income Statement Revenue
November 30, 2005

Schedule XVII, Line 28, Other Revenue	
Jury Duty Recovery	40.00
Purchase Rebates	459.00
Write Off Accounts Receivable	(824.00)
Foundation Contribution	30555.00
PCSS Income	58147.00
FIA Income	35542.00
Transfers from County	755885.00
Baer Property Revenue	3495.00
Department Head Consulting	96.00
	883395.00

PCNH
Support Schedules
November 30,2005

Schedule XIV, Section G - Schedule of Travel & Seminar

Seminar Expense - Staff Development

K. Bradley, Executive Director
AAHSA Annual Meeting & Exposition
AAHSA, Nashville, TN 10/25/04 - 10/28/04

K. Bradley, Executive Director
New IDPH Alzheimer's Special Care Unit Regulations
LSN, Audio Conference 1/31/05

K. Bradley, Executive Director
LSN Annual Conference
LSN, Chicago, IL 4/20/05 - 4/21/05

K. Bradley, Executive Director
Resident Incidents = Survey & Liability Insurance Risk
LSN, Audio Conference 05/12/05 & 06/08/05

K. Bradley, Executive Director
A, B, C, & D's of Medicare
LSN, Springfield, IL 7/14/05

K. Bradley, Executive Director
53 RUG Group: A Refinement or A Disappointment
LSN, Audio Conference 09/15/05

K. Bradley, Executive Director
Transformations - Partners on The Journey
LSN, Bloomington, IL 9/21/05

S. Craig, Personnle Director
Annual Circuit Breaker Pharmaceutical Assistance Training
Dept of Ag, Springfield, IL 1/27/05

S. Craig, Personnel Director
Workplace Solutions Symposium
LSN, Utica, IL 10/06/05 - 10/07/05

S. Craig, Personnel Director
Enloe Drug Seminar Part D Medicare
Enloe Drug, Decatur, IL 11/16/05

S. Craig, Personnel Director
Medicare Part D - The Who, What, When, Where, & How
LSN, Springfield, IL 11/17/05

E. Cheek, Accounting Coordinator
A, B, C, D's of Medicare
LSN, Springfield, IL 7/14/05

E. Cheek, Accounting Coordinator
53 RUG Group: A Refinement or Disappointment
LSN, Audio Conference 09/15/05